

- VII. Operations Report  
C. Legislative Services Office Audit Report - information item
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State of Idaho  
Legislative Services Office  
Management Report

A communication to the Joint Finance-Appropriations Committee

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IDAHO COMMISSION FOR LIBRARIES

FISCAL YEARS 2019, 2020, AND 2021

Report MR52121  
Date Issued: June 21, 2022

*Serving Idaho's Citizen Legislature*



Idaho Legislative Services Office  
Legislative Audits Division

## IDAHO COMMISSION FOR LIBRARIES

April Renfro, Manager

### SUMMARY

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#### PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Commission for Libraries (Commission) covering the fiscal years ended June 30, 2019, 2020, and 2021. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

#### CONCLUSION

We did not identify any deficiencies in the general administrative and accounting controls of the Commission.

#### FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or the prior report.

#### MANAGEMENT'S VIEW

The Commission has reviewed the report and is in general agreement with the contents.

#### FINANCIAL INFORMATION

The following fiscal year 2021 financial data is for informational purposes only.

Fund No.	Fund Title	Beginning Appropriation/ Cash Balance	Receipts/ Transfers-In	Disbursements/ Transfers-Out	Ending Appropriation/ Cash Balance
0001	General Fund*	\$3,945,500		\$3,945,498	\$2
0304	Libraries Improvement Fund	360,433	\$134,164	245,985	248,612
0345	CARES Act	10,401	1,952,981	1,963,382	0
0348	Federal Fund**	36,903	1,234,877	1,273,224	(1,444)
0349	Miscellaneous Revenue Fund	50,223	56,825	43,412	63,636
	Total	\$4,403,460	\$3,378,847	\$7,471,501	\$310,806

\* At year-end, \$2 was reverted.

\*\* The fund has a borrowing limit of \$50,000.

**OTHER INFORMATION**

This report is intended solely for the information and use of the State of Idaho and the Idaho Commission for Libraries and is not intended to be used by anyone other than these specified parties.

A copy of this report and prior reports are available at <https://legislature.idaho.gov/iso/audit/management-followup/> or by calling 208-334-4832.

We appreciate the cooperation and assistance given to us by the State Librarian, Stephanie Bailey-Whitestaff, and her staff.

**ASSIGNED STAFF**

Kellie Bergey, CPA, Managing Auditor

Ashley Rice, In-Charge Auditor

# TABLE OF CONTENTS

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Management’s View .....1

Appendix.....2

Organizational Chart.....4

# MANAGEMENT'S VIEW

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May 25, 2022

Kellie Bergey  
Legislative Audits Division  
700 W. State St., Suite 100  
Boise, Idaho 83720

Dear Kellie and Ashley,

Thank you for the thorough management review of the Commission's fiscal years 2019, 2020, and 2021. Ashley Rice's interactions with our staff were all very professional and her exhaustive review confirms our administrative procedures and accounting controls are sufficient to ensure fiscal responsibility.

I'm happy to accept the report, which documents there were no findings or recommendations. We appreciate the opportunity for someone with a different perspective to look at the way we do things and the extra opportunity for our staff to review our internal controls.

Sincerely,

A handwritten signature in black ink that reads "Stephanie Bailey-White".

Stephanie Bailey-White  
State Librarian



# APPENDIX

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## HISTORY

Idaho citizens have utilized the services of a State-supported library since 1901. A chronological history of the Idaho Commission for Libraries (Commission) follows:

- 1901 - The Idaho Free Traveling Library was established.
- 1903 - The State Library Commission was established and the Idaho Free Traveling Library became the State Library.
- 1953 - The Idaho State Library Board was created to replace the State Library Commission.
- 1974 - Executive reorganization placed the Idaho State Library Board under the State Board of Education.
- 2006 - Effective July 1, 2006, the Idaho State Library changed its name to the Idaho Commission for Libraries, and the board of trustees was renamed the Board of Library Commissioners.
- 2009 - Effective July 1, 2009, the State Library Commission was moved from under the State Board of Education and established as a self-governing agency with board members appointed by the Governor.

## PURPOSE

The mission of the Idaho Commission for Libraries is to assist libraries to build the capacity to better serve their communities.

## STATUTORY AUTHORITY

Statutory authority for the Idaho Commission for Libraries is found in Idaho Code, Title 33, Chapter 25.

## ORGANIZATION

The Board of Library Commissioners consists of five members appointed by the Governor. The powers and duties of the commissioners include employment of the State Librarian, governance of the Commission for Libraries, and receipt and expenditure of resources for library services.

## FUNDING

The Commission for Libraries is funded by General Fund appropriations, various grants and corporate and individual donations and bequests. The following are descriptions of the Commission's operating funds.

General Fund 0001 – The General Fund consists of, “moneys received into the treasury and not specifically appropriated to any other fund” (Idaho Code 67-1205). This is generally used to maintain basic operations at the Commission, such as personnel costs, library online services and databases, supplies, office space, telephone, postal, insurance, and education materials.

Library Improvement Fund 0304 – This fund primarily receives private grant revenues and interest earnings. It is used to further the development of library services for all Idaho citizens.

CARES Act Fund (0345) – This fund was established in FY20 to receive and track the spending of Idaho's \$1.25 billion share of the Coronavirus Aid, Relief, and Economic Security Act (CARES) funding. The ICfL was awarded Idaho's portion of the funds appropriated to the Institute of Museum and Library Services (IMLS) through the Coronavirus Aid, Relief, and Economic Security (CARES) Act to address digital inclusion and related technical support in the context of workforce development and/or broadband availability.

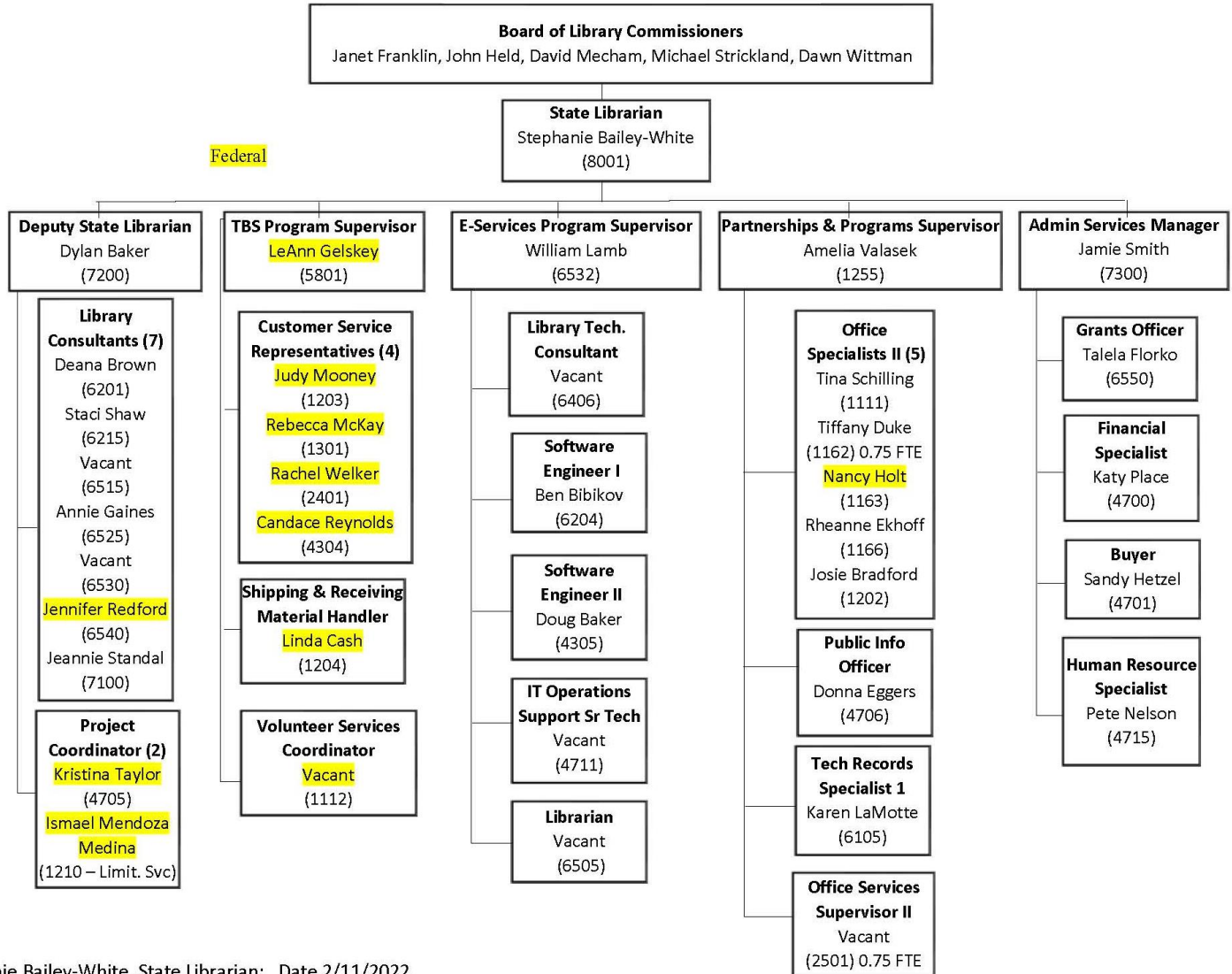
Federal Fund 0348 – This fund receives federal grant funds. It is used to administer grant- financed pilot and statewide projects in support of ICfL’s mission and grantor priorities.

Miscellaneous Revenue Fund 0349 – This fund receives donations and bequests, miscellaneous receipts, and grant-matching funds from subrecipients. It is used for general administrative expenditures and subrecipient matching portions of grant project expenditures.

# ORGANIZATIONAL CHART

Board Document 22-42

## Idaho Commission for Libraries

Stephanie Bailey-White, State Librarian: Date 2/11/2022